GANESHA ECOSPHERE LIMITED

GESL/2026-27 August 26, 2026

To,
The BSE Limited,
Corporate Relationship Department,
1st Floor, New Trading Wing,
Rotunda Building,
PJ Towers,
Dalal Street, Fort,
Mumbai-400 001.
Fax No.: 022-22723121, 22722037
Scrip Code: 514167

To,
National Stock Exchange of India Limited
Exchange Plaza,
Bandra- Kurla Complex,
Bandra (East),
Mumbai-400051.
Tel No.: 022-26598100-8114/ 66418100
Fax No.: 022-26598237/38
Scrip Symbol: GANECOS

<u>Sub: Business Responsibility and Sustainability Report of the Company</u>

Dear Sir/ Ma'am,

Pursuant to Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith Business Responsibility and Sustainability Report of the Company for the Financial Year 2025-26.

Kindly take the above on record and oblige.

Thanking you,

Yours faithfully,

For Ganesha Ecosphere Limited

Bharat Kumar
Sajnani

Digitally signed by Bharat Kumar Sajnani
DN: c=IN, o=Personal, title=1333,
pseudonym=07cd50fdbf124476a2c42b874662cc72,
2.5.4.20=e419f2e84d5a17fddb6ace57cb692fb5aacdf2f7e4ee9ca3f9f239afaa9ce597, postalCode=208022, st=Uttar
Pradesh,
serialNumber=392760be8a34d87f58591458c62f857385d329f79eb8bceb76c90c4f9dafe3fe, cn=Bharat Kumar Sajnani
Date: 2026.08.26 20:35:45 +05'30'

(Bharat Kumar Sajnani)
Company Secretary-cum-Compliance Officer

Encl: As above

Business Responsibility and Sustainability Report

[Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

Section A : General Disclosures

I. DETAILS OF THE LISTED ENTITY

Serial no.	Particulars	Response
1.	Corporate identity Number (CIN) of the Listed Entity	L51109UP1987PLC009090
2.	Name of the Listed Entity	Ganesha Ecosphere Limited
3.	Year of incorporation	1987
4.	Registered office address	Village Raipur Rania, Kalpi Road, Kanpur Dehat, Uttar Pradesh- 209304
5.	Corporate address	113/216 B, First Floor, Swaroop Nagar, Kanpur, Uttar Pradesh- 208002
6.	E-mail	**secretarial@ganeshaecosphere.com**
7.	Telephone	0512- 2555505-06
8.	Website	**www.ganeshaecosphere.com**
9.	Financial year for which reporting is being done	2025-2026
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited; and National Stock Exchange of India Limited
11.	Paid-up Capital	INR 26,79,59,840 (Divided into 2,67,95,984 equity shares of Rs 10 each)
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Kamal Kumar Jain Designation: Vice-President (Admin & Legal) Email: **legal@ganeshaecosphere.com** Telephone: 0512-2555505-06
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	The disclosure under this report is on standalone basis, unless otherwise specified.
14.	Name of assurance provider	J. Sundharesan & Associates
15.	Type of assurance obtained	Limited Assurance on certain parameters*

**Please refer Limited assurance report on BRSR*

II. Product & Services

16. Details of business activities (accounting for 90% of the turnover):

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing	Manufacturing of Recycled Polyester Staple Fibre, Spun Yarn and Dyed Texturized Yarn	98.87

17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Polyester Staple Fibre	20302	84.75
2.	Spun Yarn	13114	11.91
3.	Dyed Texturized Yarn	20303	2.21

III. OPERATIONS

18. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of Plants	Number of offices	Total
National	4	3	7
International	0	0	0

19. Markets served by the entity:

a) Number of locations

Locations	Number
National (No. of States)	21
International (No. of Countries)	16

b) Contribution of exports:

What is the contribution of exports as a percentage of the total turnover of the entity?	9.16

a) Number of locations

A brief on types of customers	The Company follows a Business-to-Business (B2B) operating model and serves a diversified customer base across multiple industry segments. Its key customers include: • Automotive sector; • Spinning mills; • Manufacturers of geo-textiles and technical textiles; • Packaging material manufacturers; • Conventional textile manufacturers; • Manufacturers of non-woven products; and • Other industrial customers across diverse end-use sectors. The Company's products are used as raw materials and intermediate inputs in a wide range of applications, including: • Apparel and lifestyle products, such as T-shirts, body warmers, and other garments; • Technical and functional textiles, including non-woven air filtration media, geo-textiles, automotive upholstery, carpets, insulation materials, and other industrial textile applications; and • Filling materials for home furnishing and consumer products, including pillows, duvets, quilts, cushions, mattresses, and soft toys. Backed by a diversified product portfolio and a customer-centric approach, the Company is well-positioned to meet the evolving requirements of customers by delivering products that conform to high standards of quality, performance, and application-specific requirements. The Company's broad industry presence and long-standing customer relationships support a resilient business model and sustainable growth.

IV. EMPLOYEES

20. Details at the end of the year of Financial year:

a) Employees and workers (including differently abled):

SL No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	Employees					
1.	Permanent (D)	544	530	97.43	14	2.57
2.	Other than Permanent (E)	0	0	-	0	-
3.	Total employees (D + E)	544	530	97.43	14	2.57
	Workers					
1.	Permanent (F)	1661	1225	73.75	436	26.25
2.	Other than Permanent (G)	170	170	100.00	0	-
3.	Total workers (F + G)	1831	1395	76.19	436	23.81

b) Differently abled Employees and workers:

SL No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	Differently Abled Employees					
1.	Permanent (D)	Nil	Nil	-	Nil	-
2.	Other than Permanent (E)	Nil	Nil	-	Nil	-
3.	Total employees (D + E)	Nil	Nil	-	Nil	-
	Differently Abled Workers					
1.	Permanent (F)	Nil	Nil	-	Nil	-
2.	Other than Permanent (G)	Nil	Nil	-	Nil	-
3.	Total workers (F + G)	Nil	Nil	-	Nil	-

21. Participation/Inclusion/Representation of women:

Catagory	Total (A)	No. and percentage of Females	
		No.(B)	% (B/A)
Board of Directors	8	1	12.50
Key Management Personnel	2*	0	-

** excluding the members of the Board*

22. Turnover rate for permanent employees and workers:

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	12.95	7.41	12.81	13.55	10.00	13.49	13.72	14.29	13.73
Permanent Workers	32.84	47.34	36.60	29.26	53.08	34.94	19.60	35.86	22.19

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

23. Names of holding / subsidiary / associate companies / joint ventures:

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Ganesha Ecopet Private Limited	Subsidiary	100 %	No
2.	Ganesha Ecotech Private Limited	Subsidiary	100 %	No
3.	Ganesha Overseas Private Limited	Subsidiary	100 %	No
4.	Ganesha Recycling Chain Private Limited	Associate/ Joint Venture	49%	No

VI. CORPORATE SOCIAL RESPONSIBILITY (CSR) DETAILS

24.

S. No.	Requirement	Response
i)	Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
ii)	Turnover (₹ in Lakh)	99,967.02
iii)	Net worth (₹ in Lakh)	1,29,720.72

VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	Nil	Nil	-	Nil	Nil	-
Investors (other than shareholders)	Yes	Nil	Nil	-	Nil	Nil	-
Shareholders	Yes	19	Nil	Resolved during the year	12	Nil	Resolved during the year
Employees and workers	Yes	Nil	Nil	-	Nil	Nil	-
Customers	Yes	8	Nil	Resolved during the year	Nil	Nil	-
Value Chain Partners	Yes	Nil	Nil	-	Nil	Nil	-
Other (please specify)	-	-	-	-	-	-	-

The policy can be accessed at **https://ganeshaecosphere.com/corporate-governance-policies**

26. Overview of the entity's material responsible business conduct issues:

S. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Energy Consumption	Risk and Opportunity	**Risk:** The Company's operations require significant thermal and electrical energy, making it susceptible to fluctuations in energy costs. To mitigate this risk, the Company focuses on improving energy efficiency, optimizing resource utilization, and increasing the adoption of renewable energy to enhance operational resilience. **Opportunity:** The Company's continuous manufacturing operations provide opportunities to enhance energy efficiency and increase the use of renewable energy. Greater adoption of solar power, renewable energy procurement, and electric vehicles can help reduce energy costs, lower carbon emissions, and strengthen the sustainability profile of its products.	The Company has adopted a comprehensive energy optimization strategy focused on enhancing energy efficiency and increasing the use of clean energy. Key initiatives include the installation of solar photovoltaic (PV) systems to reduce grid dependency, deployment of energy-efficient machinery and heat recovery systems to minimize energy consumption, utilization of biomass in boilers and Thermopack applications as a cleaner fuel alternative, exploration of renewable energy procurement through Power Purchase Agreements (PPAs), and gradual adoption of electric vehicles (EVs) to promote sustainable mobility and reduce greenhouse gas emissions. These initiatives support the Company's commitment to improving operational efficiency and advancing its long-term sustainability objectives.	**Negative:** Energy cost inflation directly impacts per-unit production costs, with increases in energy prices potentially reducing gross margins moderately given energy's significant share of total production costs. **Positive:** The increasing use of solar energy helps reduce dependence on conventional grid electricity, resulting in lower long-term energy costs, improved energy efficiency, and reduced greenhouse gas emissions.
2	Waste Management	Opportunity	The Company operates within a circular economy framework where post-consumer PET waste represents both primary raw material and environmental solution. India's Extended Producer Responsibility (EPR) regulations and corporate sustainability commitments create expanding demand for verified PET waste processing capabilities. The Company's "Go Rewise" initiative positions it to capture value from the entire plastic waste ecosystem, from collection through end-product manufacturing, addressing the critical gap between substantial waste generation and limited recycling capacity in India.	-	**Positive:** The increasing demand for sustainable waste management and recycled materials presents growth opportunities for the Company. Enhanced recycling efficiencies, economies of scale, and value creation through EPR compliance and waste recovery initiatives can support long-term profitability and strengthen the Company's circular economy business model.
3	Materials Sourcing & Efficiency	Risk	The Company's dependence on post-consumer PET waste as primary feedstock creates supply chain vulnerabilities inherent to the informal waste economy. Variations in waste availability, quality, competitive sourcing, and changes in regulatory requirements may impact the stability of its raw material supply chain.	The Company mitigates sourcing risks through an extensive PET waste collection network, strategic supplier relationships, and appropriate inventory management practices to ensure the consistent availability of raw materials and minimize supply chain disruptions.	**Negative:** Supply disruptions or substantial price increases in PET waste could moderately reduce gross margins. Raw material costs represent a significant majority of total production costs, making the Company highly sensitive to input price volatility.

S. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Business Model Resilience	Opportunity	The Company's integrated recycling and manufacturing model enables it to effectively respond to evolving regulatory requirements, circular economy initiatives, and increasing demand for sustainable products. Growing adoption of recycled materials by global brands, coupled with the Company's diversified portfolio of recycled fibres and yarns, provides opportunities to strengthen market position, meet changing customer requirements, and support long-term business growth.	-	**Positive:** Diversified product portfolio and market presence can generate consistent revenue growth annually while significantly reducing earnings volatility. Premium positioning in sustainable textiles can command meaningful price premiums over conventional recycled fibres, potentially increasing EBITDA margins.
5	Growing Demand for Sustainable Products	Opportunity	Growing demand for recycled materials from global textile brands, supported by sustainability commitments and regulatory requirements, presents significant growth opportunities for the Company. Its expertise in manufacturing high-quality recycled polyester products, supported by certifications and traceability systems, strengthens its competitive position and enables access to premium markets.	-	**Positive:** Increasing demand for sustainable textile products and long-term customer partnerships provide opportunities for improved realizations, stable revenue streams, and sustained growth in the Company's recycled products portfolio.
6.	Water management	Risk	The Company's manufacturing operations require water for various production processes and utility applications. Increasing water scarcity, changing climatic conditions, and evolving regulatory requirements related to water use and wastewater management may impact operational continuity, resource availability, and compliance obligations, making effective water management a key business priority.	The Company mitigates water-related risks by implementing water conservation and efficiency measures across its operations. It has installed Sewage Treatment Plants (STPs) and Effluent Treatment Plants (ETPs) to ensure effective treatment, recycling, and responsible disposal of wastewater in compliance with applicable regulations. The Company also focuses on optimizing water consumption, promoting water reuse wherever feasible, monitoring water usage, and strengthening sustainable water management practices to enhance operational resilience.	**Negative:** Increased water procurement costs, stricter regulatory requirements, or disruptions in water availability may result in higher operating and compliance costs, adversely affecting production efficiency and profitability.

Section B: Management and Process Disclosures

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

S. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Policy and management processes									
1.	a) Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Particulars of the Policies	Anti-corruption or anti-bribery policy, Ethical Policy	Supplier Code of conduct and Policy on Producer Responsibility	Social policy, Complaint Policy	Stakeholder Management Policy	Human Rights Policy and Social Policy	Environmental Policy	Policy on Responsible Advocacy	Corporate Social Responsibility Policy	Cyber Security and Data Privacy Policy
	b) Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
		Yes. All relevant policies have been duly approved by the Risk Management Committee of the Board.								
	c) Web Link of the Policies, if available	**https://ganeshaecosphere.com/corporate-governance-policies**								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes								
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	No								
4.	Name of the national and international codes /certifications/ labels / standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	• ISO 9001:2015 (Quality Management System) • ISO 14001:2015 (Environmental Management System) • ISO 45001:2018 (Occupational Health & Safety Management System) • OEKO-TEX Standard 100 • Global recycled standard • Ocean Bound Plastic (OBP) • Sedex 4 Pillar								

S. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
5.	**Specific commitments, goals and targets set by the entity with defined timelines, if any.**									

Specific Goals and Commitments	Base Year	Target Year
ENVIRONMENT		
Water Management:		
I. Improve water use efficiency by 15% through water conservation, recycling, reuse, and rainwater harvesting initiatives across manufacturing facilities.	2025-26	2029-30
II. "Net Positive Water Balance" for one of the manufacturing facility	2025-26	2029-30
Climate & Net-zero Targets: To submit SBTi targets for validation by FY 2027-28. We will disclose the near-term and net-zero targets— once approved by SBTi— in subsequent disclosures	2025-26	2027-28
SOCIAL		
Employee Learning & Development:		
I. Provide sustainability, technical, compliance, and behavioural training to 100% of employees annually to strengthen employee capability and organizational performance.	2025-26	2027-28
II. Minimum threshold of safety and emergency preparedness training per year— at least 20 hours per factory worker annually)	2025-26	2028-29
Supplier Assessment: Conduct detailed ESG assessment of suppliers that constitute 20% of the procurement spent	2025-26	2029-30
Company's CSR beneficiaries: Reach cumulative 125,000 direct and indirect beneficiaries of company's CSR projects	2025-26	2029-30
GOVERNANCE		
ESG Certification: Achieve GreenCo Certificate by CII for one of the manufacturing facilities	2025-26	2027-28

6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met	The Company has formulated the targets in the current year. Performance will be disclosed by the Company in subsequent years.

S. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Governance, leadership and oversight									
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements	As the Director responsible for business responsibility, I am delighted to share our organization's strides in tackling significant environmental, social, and governance (ESG) challenges. Being a plastic waste recycler, we recognise our accountability towards the environment, society and the communities we serve. At Ganesha Ecosphere (Company as well as Group level), our commitment to circularity is inseparable from our commitment to strong ESG performance. Over the past year, we have embedded resource efficiency, product stewardship, and responsible governance deeper into our operating model, treating ESG not as a compliance checkbox, but as the engine that powers reliable quality, resilient growth and long-term value creation. These strides are visible across how we source, process and deliver recycled PET, and how we engage our people and communities. Ganesha Ecosphere advanced its circular-packaging mission with meaningful, onground execution. We are expanding rPET granules capacity at Warangal through brownfield expansion and a debottlenecking is under way, taking the Group capacity to around one lakh tonnes per annum by the end of FY26-27, improving the availability of food-grade rPET for brands in India and abroad. This strengthens supply reliability, reduces dependence on virgin plastics, and deepens our product stewardship—translating sustainability intent into everyday manufacturing discipline. Our progress earned external validation. Credit rating upgrade from CARE Ratings (A+; Stable: for Long Term Bank Facilities, and A1+: for Short Term Bank Facilities) reflects stronger governance, risk management, and financial resilience—critical for funding circular growth responsibly. Recognition for "Go Rewise by Ganesha Ecosphere" at a leading plastics-recycling awards platform further underscores our innovation in bottle-to-bottle systems and our focus on verifiable quality for food-grade applications. Taken together, these milestones position Ganesha as an ESG visionary: we are not only expanding low-carbon, circular capacity, but also professionalizing the supply chain that feeds it, aligning commercial execution with policy signals and customer commitments. Our approach—capacity plus ecosystem plus credibility—creates investor-grade traceability, dependable quality for converters and brand owners, and shared value for collection partners and communities. This is how we intend to lead: by making circularity reliable, scalable, and beneficial for every stakeholder connected to us. - Sharad Sharma, (Managing Director) DIN:00383178								

S. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Risk Management Committee is responsible for implementation and oversight of the Business Responsibility policy(ies) with overall supervision of the Board.								
9.	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details	Risk Management Committee has been tasked with decision-making authority on all aspects related to sustainability issues. Composition of Risk Management Committee:								

Name	Designation	Role
Mr. Narayanan Subramaniam DIN: 00166621	Non- Executive Independent Director	Chairman
Mr. Shyam Sunder Sharmma DIN: 00530921	Non-Executive Chairman	Member
Mr. Vishnu Dutt Khandelwal DIN: 00383507	Executive Vice Chairman	Member
Mr. Sharad Sharma DIN: 00383178	Managing Director & CEO	Member
Mr. Jagat Jit Singh DIN: 10765423	Non- Executive Independent Directorr	Member

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee	Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)
	P 1 P 2 P 3 P 4 P 5 P 6 P 7 P 8 P 9	P 1 P 2 P 3 P 4 P 5 P 6 P 7 P 8 P 9
Performance against above policies and follow up action	Risk Management Committee	Annually
	BR Head	Quarterly
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company is committed to conducting its business in alignment with the applicable principles of the National Guidelines on Responsible Business Conduct (NGRBC). The implementation and effectiveness of these principles are periodically reviewed and monitored by the Risk Management Committee of the Board to ensure continued compliance and responsible business practices	Annually

11. Independent assessment/ evaluation of the working of its policies by an external agency:	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	Yes, Tirkha Consultants & Advisors LLP.								

12. If answer to question (1) above is "No" i.e., not all Principles are covered by a policy, reasons to be stated:	Not Applicable

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the principles and core element with key processes and decisions. The Company has disclosed all mandatory disclosures under the BRSR framework. The Company is in the process of disclosing leadership indicators from upcoming financial years.

PRINCIPLE 1 BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

17 PARTNERSHIPS FOR THE GOALS

Essential Indicators:

1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	4 (as part of Board Meetings)	The Company regularly apprises the Board of Directors and Key Managerial Personnel (KMP) of significant regulatory developments and governance matters to ensure effective oversight and continued compliance. The updates, inter alia, include: ▪ Corporate Governance; ▪ Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; ▪ Business Process Improvements; ▪ Code of Conduct; ▪ Criteria for Directors' Independence; ▪ SEBI (Prohibition of Insider Trading) Regulations, 2015 and Other applicable regulatory and statutory developments, as relevant.	100%
Key Managerial Personnel	5		100%
Employees other than BOD and KMPs	96	• Awareness programmes on the Company Policies and Grievance Handling mechanism; • ICC Training • Health & Safety Training • Fire Drill Training • Awareness training on quality management	83.39%

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Workers	131	• Training on the Company's Policies, Grievance Handling, Anti Sexual Harassment, Discrimination, Discipline & Employment Rules; • Refresher Training on Pay Roll System, Workers Right & Benefits • Health and safety, GRS, environmental management systems, Industrial pollution & protection; • Good housekeeping system; • Hazardous & non- hazardous waste, chemical waste handling. • Fire Drill Training (external and internal) • Chemical Safety Training • Machine Handling Training • Safety Refresher Training	68.93%

2. **Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format:**

MONETARY					
Particulars	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	NIL				
Settlement					
Compounding fee					

NON-MONETARY				
Particulars	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	NIL			
Punishment				

3. **Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed:** Not applicable.

4. **Anti-corruption or Anti-bribery policy:**

Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.	Yes, The Company has established a comprehensive Anti-Corruption and Anti-Bribery Policy that reinforces its commitment to maintaining the highest standards of integrity, ethics, and transparency across all business operations and stakeholder interactions. The Policy can be accessed at the given link: **https://ganeshaecosphere.com/corporate-governance-policies**

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

6. Details of complaints with regard to conflict of interest:

	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	-	Nil	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	-	Nil	-

7. Corrective Actions:

Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest	Not applicable

8. Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured):

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	35	33

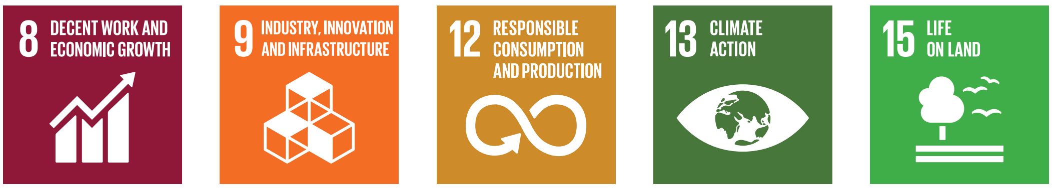
9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties:

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	--	--
	b. Number of trading houses where purchases are made from	--	--
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	--	--
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	--	--
	b. Number of dealers / distributors to whom sales are made	--	--
	c. Sales to top 10 dealers/ distributors as % of total sales to dealers / distributors	--	--

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	10.69	8.25
	b. Sales (Sales to related parties / Total Sales)	10.08	5.19
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	24.93	92.96
	d. Investments (Investments in related parties / Total Investments made)	97.74	90.52

PRINCIPLE 2 BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE



Essential Indicators:

1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively:

Category	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	100.00	100.00	The Company's allocation of 100% R&D expenditure towards environmental and social improvement is justified by its exclusive focus on PET waste recycling. During the year, the Company continued to invest in technological innovations to improve recycling efficiency, enhance product quality, maximize material recovery, and minimize waste generation.
Capex	6.27	19.61	The Company has undertaken several initiatives to reduce its environmental footprint and enhance resource efficiency. Key initiatives include deployment of energy-efficient equipment to optimize energy consumption; gradual adoption of electric vehicles (EVs) to promote sustainable mobility and reduce greenhouse gas emissions. The Company remains committed to minimizing its environmental impact and advancing its sustainability objectives.

2. Sustainable sourcing:

a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)	Yes, the Sustainability considerations are embedded within the Company's procurement framework, with an emphasis on responsible sourcing and ethical supply chain practices. The Company works closely with suppliers who demonstrate compliance with applicable environmental, health, safety, and labour standards. We undergo SEDEX 4 Pillar Audits (third-party audits) every year, where sustainable and ethical sourcing is an area that is covered under the audit. Raw materials are primarily sourced domestically via road transport, with a strong emphasis on engaging vendors and service providers who follow generally accepted Environment, Health, and Safety (EHS) standards. Preference is given to domestic sourcing wherever feasible, while ongoing initiatives to optimize transportation, strengthen supply chain resilience, and improve logistics efficiency contribute to reducing the overall environmental footprint of procurement operations.
b. If yes, what percentage of inputs were sourced sustainably?	The Company is in the process of cataloguing its procurement into different sourcing categories, including sustainable sourcing. Quantitative metrics relating to sustainable sourcing will be disclosed in subsequent reporting periods.

3. Processes in place to reclaim products for reuse, recycle and safe disposal of products at the end of life:

Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.	The Company creates value for businesses, the environment, and communities by recycling plastic waste into useful products. **Plastics (including packaging):** The Company follows a Business-to-Business (B2B) model and supplies its finished products to large textile manufacturing companies. The Company engages with its customers to encourage the sustainable use of its products (their raw materials). These products ultimately reach their end-of-life after consumption by retail customers, primarily in the form of apparel. The composition of these end-of-life apparel products supports upcycling. **E-waste:** The Company's products are not classified as e-waste at the end of their useful life. **Hazardous Waste:** The Company's products are not classified as hazardous waste at the end of their useful life. **Other Waste:** Not Applicable.

4. Extended Producer Responsibility (EPR) plan:

Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.	The Company is registered as a Plastic Waste Processor (PWP) under the Extended Producer Responsibility (EPR) framework and complies with the applicable requirements of the Plastic Waste Management Rules while supporting circular economy initiatives.

PRINCIPLE 3 BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS

1 NO POVERTY
3 GOOD HEALTH AND WELL-BEING
5 GENDER EQUALITY
8 DECENT WORK AND ECONOMIC GROWTH
11 SUSTAINABLE CITIES AND COMMUNITIES
16 PEACE, JUSTICE AND STRONG INSTITUTIONS

Essential Indicators:

1. A. Details of measures for the well-being of employees:

Category	% of employees covered by										
	Total A	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Employees											
Male	530	530	100.00	530	100.00	0	-	0	-	0	-
Female	14	14	100.00	14	100.00	14	100.00	0	-	14	100.00
Total	544	544	100.00	544	100.00	14	2.57	0	-	14	2.57
Other than permanent employees											
Male	Nil	-	-	-	-	-	-	-	-	-	-
Female	Nil	-	-	-	-	-	-	-	-	-	-
Total	Nil	-	-	-	-	-	-	-	-	-	-

B. Details of measures for the well-being of workers:

Category	% of workers covered by										
	Total A	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	1225	1225	100.00	1225	100.00	0	-	0	-	0	-
Female	436	436	100.00	436	100.00	436	100.00	0	-	436	100.00
Total	1661	1661	100.00	1661	100.00	436	26.25	0	-	436	26.25
Other than Permanent workers											
Male	170	170	100.00	170	100.00	0	-	0	-	0	-
Female	0	0	-	0	-	0	-	0	-	0	-
Total	170	170	100.00	170	100.00	0	-	0	-	0	-

Note: All workers are covered under ESI.

C. Spending on measures towards well-being of employees and workers (including permanent and other than permanent):

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company	0.24	0.27

2. Details of retirement benefits, for Current FY and Previous Financial Year:

Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	63.60	70.56	Yes	59.47	80.55	Yes
Gratuity	100.00	100.00	-	100.00	100.00	-
ESI	25.37	76.41	Yes	25.89	89.71	Yes
Others, please specify	-	-	-	-	-	-

3. Accessibility of workplaces:

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.	Yes. The Company is committed to providing an accessible and inclusive workplace for all employees, including persons with disabilities, in accordance with the Rights of Persons with Disabilities Act, 2016. The accessibility of its offices and premises, including entrances, work areas, and restrooms, is reviewed periodically, and necessary improvements are undertaken based on employee feedback.

4. Equal Opportunity Policy:

Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.	Yes. The Company's Social Policy is designed to foster an inclusive workplace and ensure equal opportunity for all employees in compliance with the Rights of Persons with Disabilities Act, 2016. The Policy sets out the Company's commitment to non-discrimination, diversity, and accessibility and is available on the Company's website at: **https://ganeshaecosphere.com/corporate-governance-policies**

5. Return to work and Retention rates of permanent employees and workers that took parental leave:

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	NIL	NIL	NIL	NIL
Female	NIL	NIL	NIL	NIL
Total	NIL	NIL	NIL	NIL

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief:

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes. The Company has established structured mechanisms for addressing employee grievances and promoting ethical conduct across the organization. Employees may raise concerns through their reporting managers or the Human Resources department, and all grievances are documented and monitored to facilitate timely resolution and appropriate closure. In addition, the Company has adopted a Whistle Blower Policy that provides directors and employees with a confidential channel to report unethical practices, fraud, or any violations of the Company's Code of Conduct. The Policy incorporates appropriate safeguards to protect whistle blowers against any form of retaliation or victimization.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

7. Membership of employees and worker in association(s) or Unions recognised by the entity:

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	544	Nil	Nil	533	Nil	Nil
Male	530	Nil	Nil	520	Nil	Nil
Female	14	Nil	Nil	13	Nil	Nil
Total Permanent Workers	1661	Nil	Nil	1743	Nil	Nil
Male	1225	Nil	Nil	1296	Nil	Nil
Female	436	Nil	Nil	447	Nil	Nil

8. **Details of training given to employees and workers:**

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	On health and safety Measures		On skill upgradation		Total (D)	On health and safety Measures		On skill upgradation	
		NO. B	% (B/A)	No.C	% (C/A)		No. (E)	% (E/D)	No.(F)	%(F/D)
Employees										
Male	530	462	87.17	367	69.25	520	520	100.00	444	85.38
Female	14	13	92.86	13	92.86	13	12	92.31	10	76.92
Total	**544**	**475**	**87.32**	**380**	**69.85**	**533**	**532**	**99.81**	**454**	**85.18**
Workers										
Male	1225	1088	88.82	831	67.84	1296	1296	100.00	1161	89.58
Female	436	390	89.45	306	70.18	447	447	100.00	364	81.43
Total	**1661**	**1478**	**88.98**	**1137**	**68.45**	**1743**	**1743**	**100.00**	**1525**	**87.49**

9. **Details of performance and career development reviews of employees and worker:**

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	530	530	100.00	520	520	100.00
Female	14	14	100.00	13	13	100.00
Total	**544**	**544**	**100.00**	**533**	**533**	**100.00**
Workers						
Male	1225	1225	100.00	1296	1296	100.00
Female	436	436	100.00	447	447	100.00
Total	**1661**	**1661**	**100.00**	**1743**	**1743**	**100.00**

10. **Health and safety management system:**

S. no	Particulars	Response
a)	Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage of such system?	Yes, an Occupational Health and Safety Management System has been implemented which includes ISO 45001:2018 (OHSAS) and ISO 14001:2015 (EMS) certifications. The same extends to the entire organization.

S. no	Particulars	Response
b)	What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?	The Company recognizes that the identification of work-related hazards and the assessment of associated risks are fundamental to maintaining a safe and healthy workplace. Work-related hazards are identified and assessed for both routine and non-routine activities through periodic Hazard Identification and Risk Assessment (HIRA) workshops conducted at the site and departmental levels. These assessments include reviews of Standard Operating Procedures (SOPs), supported by electrical safety audits, random load inspections, and sampling audits to evaluate the effectiveness of existing controls and identify emerging risks. For non-routine activities, the Company follows a structured Permit-to-Work system with pre-job risk assessments for activities such as hot work, confined space entry, and work at height. Work-in-Progress boards are used to display active permits, key hazards, and prescribed control measures to facilitate effective monitoring and supervision. In addition, the Company conducts unit-wise safety training programmes and periodically reviews its processes to identify, prevent, and mitigate work-related hazards, thereby promoting a safe workplace.
c)	Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)	Yes. The Company has established processes that enable workers to report work-related hazards and remove themselves from situations that may pose a risk to their health and safety. These processes provide defined reporting channels for reporting hazards, near-misses, and incidents, supported by appropriate procedures, training, and awareness initiatives to enable workers to identify and report potential workplace hazards.
d)	Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)	To promote employee well-being, the Company provides a range of non-occupational medical and healthcare facilities. These include 24/7 ambulance services, dispensaries at various operational locations, and regular health check-ups.

11. Details of safety related incidents:

Safety Incident/Number	Category	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
	Workers	1.97	0.64
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	08	03
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

12. Measures to ensure a safe and healthy workplace

Describe the measures taken by the entity to ensure a safe and healthy workplace.	The Company is committed to maintaining a safe and healthy environment for its employees, clients, and visitors. Appropriate policies and procedures have been established in compliance with applicable regulatory requirements and recognized standards to manage health and safety across its operations. These measures include periodic risk assessments, safety training programmes, provision of personal protective equipment (PPE), implementation of protocols for the safe handling of hazardous materials, regular cleaning and sanitization, and established mechanisms for reporting health and safety concerns. The Company periodically reviews and strengthens its health and safety practices to ensure continuous improvement and uphold high standards of workplace safety.

13. Number of Complaints on the following made by employees and workers:

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	2	--	Resolved during the year	--	--	--
Health & Safety	4	--	Resolved during the year	--	--	--

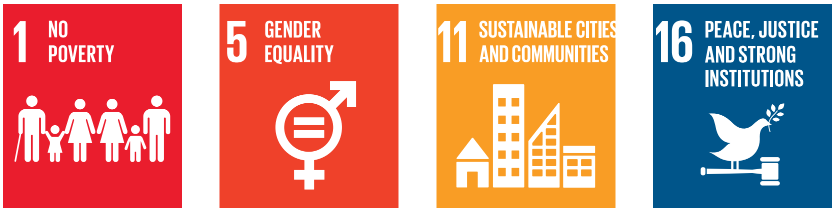
14. Assessments for the year:

	% of plants and offices that were assessed by entity or statutory authorities or third parties
Health and safety practices	100.00
Working Conditions	100.00

15. Corrective Actions:

Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.	The assessment indicated that no significant risks or concerns were observed.

PRINCIPLE 4 BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS



Essential Indicators:

1. Identification of stakeholders group:

Describe the processes for identifying key stakeholder groups of the entity	The Company follows a structured approach to identify its key stakeholder groups based on the following attributes: • **Dependency** – Individuals or groups who are directly or indirectly dependent on the Company's activities, products, or services, or those on whom the Company depends for its operations. • **Responsibility** – Individuals or groups towards whom the Company has, or may have, legal, commercial, operational, or ethical responsibilities. • **Attention** – Individuals or groups requiring the Company's immediate attention on financial, wider economic, social, or environmental matters. • **Influence** – Individuals or groups who have the ability to influence the Company's strategic or operational decisions. The application of these attributes, together with structured engagement with internal representatives, enables the Company to identify and determine its key stakeholder groups.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group:

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders/ Investors	No	• Annual General Meeting & Shareholder meetings • E-mails, Stock Exchange (SE) intimations, • Annual report & media releases etc.	Quarterly	Dividends, profitability and financial stability, growth prospects
Customers	No	• Customer feedback, • Grievance redressal • mechanism, • Brochures and catalogues	Daily	Product – related information, Grievance Redressal, Customer Feedback

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees and workers	No	• Regular performance review and feedback. • Programmes catered around overall wellbeing. • Emails, Notice- Board & Meetings	Daily	Employee concerns, communication, and feedback mechanisms
Government/ Regulatory Authorities	No	• E-mails and letters. • Regulatory filings.	Periodically	Regulatory compliance, workforce development, employment policies, and skill-building initiatives
Community	No	• Collaboration with non-governmental organisations (NGOs). • CSR and sustainability initiatives.	Periodically	Water and natural resource management, community development, education/skill development, and livelihood support.
Professionals/ Consultants	No	• Emails. • Need based meetings. • Periodical Reports.	Quarterly and requirement basis	Compliance to legal requirements, advice on business, legal, tax and other issues

PRINCIPLE 5 BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

5 GENDER EQUALITY

8 DECENT WORK AND ECONOMIC GROWTH

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

Essential Indicators:

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity:

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	544	474	87.13	533	503	94.37
Other than Permanent	0	0	0	0	0	-
Total Employees	**544**	**474**	**87.13**	**533**	**503**	**94.37**

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Workers						
Permanent	1661	1507	90.73	1743	1716	98.45
Other than permanent	170	160	94.12	190	190	100.00
Total Workers	**1831**	**1667**	**91.04**	**1933**	**1906**	**98.60**

2. **Details of minimum wages paid to employees and workers, in the following format**

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No.(B)	%(B/A)	No. (C)	%(C/A)		No. (E)	%(E/D)	No.(F)	% (F/D)
Employees										
Permanent										
Male	530	0	-	530	100	520	0	-	520	100.00
Female	14	0	-	14	100	13	0	-	13	100.00
Other than permanent										
Male	0	0	-	0	-	0	0	-	0	-
Female	0	0	-	0	-	0	0	-	0	-
Workers										
Permanent										
Male	1225	216	17.63	1009	82.37	1296	285	21.99	1011	78.01
Female	436	158	36.24	278	63.76	447	175	39.15	272	60.85
Other than permanent										
Male	170	0	-	170	100.00	190	148	77.89	42	22.11
Female	0	0	-	0	-	0	0	-	0	-

3. **Details of remuneration/salary/wages:**

   a. **Median remuneration/wages:**

Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (₹ in lakh)	Number	Median remuneration/ salary/ wages of respective category (₹ in lakh)
Board of Directors (BoD)	7	15.45	1	12.95
Key Managerial Personnel*	2	42.16	-	--
Employees other than BoD and KMP	530	3.94	14	3.20
Workers	1225	1.60	436	1.44

** exclusing the members of the board*

b. Gross wages paid to females as % of total wages paid by the entity:

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	10.98	11.55

4. Focal point for addressing human rights:

Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)	Mr. Kamal Kumar Jain currently serving as the Vice- President (Admin & Legal) has been designated as the person responsible for addressing all aspects and practices related to Human Rights.

5. Internal mechanisms in place to redress grievances related to human rights issues:

Describe the internal mechanisms in place to redress grievances related to human rights issues.	The Company has implemented a structured mechanism for reporting and addressing human rights grievances. Individuals are provided with a confidential and accessible channel to raise concerns relating to human rights violations. All complaints are examined through an appropriate review process, and necessary remedial measures, where applicable, are taken to address the grievances.

6. Number of Complaints on the following made by employees and workers:

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	Nil	Nil	-	Nil	Nil	-
Discrimination at workplace	Nil	Nil	-	Nil	Nil	-
Child Labour	Nil	Nil	-	Nil	Nil	-
Forced Labour/Involuntary Labour	Nil	Nil	-	Nil	Nil	-
Wages	Nil	Nil	-	Nil	Nil	-
Other human rights related issues	Nil	Nil	-	Nil	Nil	-

7. Complaints filed under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act ,2013:

Safety Incident/Number	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act,2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees/ workers	Not applicable	Not applicable
Complaints on POSH upheld	Not applicable	Not applicable

8. Prevention of discrimination and harassment cases:

Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases	The Company has established safeguards to protect complainants from retaliation or any adverse consequences arising from the reporting of concerns. Complaints are handled through a confidential process, with information disclosed only on a need-to-know basis throughout the reporting, investigation, and resolution stages. Appropriate protection is also extended to witnesses and individuals assisting in the investigation. All investigations are conducted in a fair, impartial, and time-bound manner by trained personnel, with documented findings and decision-making. Complainants are also permitted to be accompanied by an advisor or representative during the proceedings, thereby fostering a safe and secure reporting environment.

9. Human rights requirements forming part of your business agreements and contracts:

Do human rights requirements form part of your business agreements and contracts? (Yes/No)	Yes. Human rights-related requirements are incorporated into contracts and agreements, wherever applicable, based on the nature and requirements of the business arrangement.

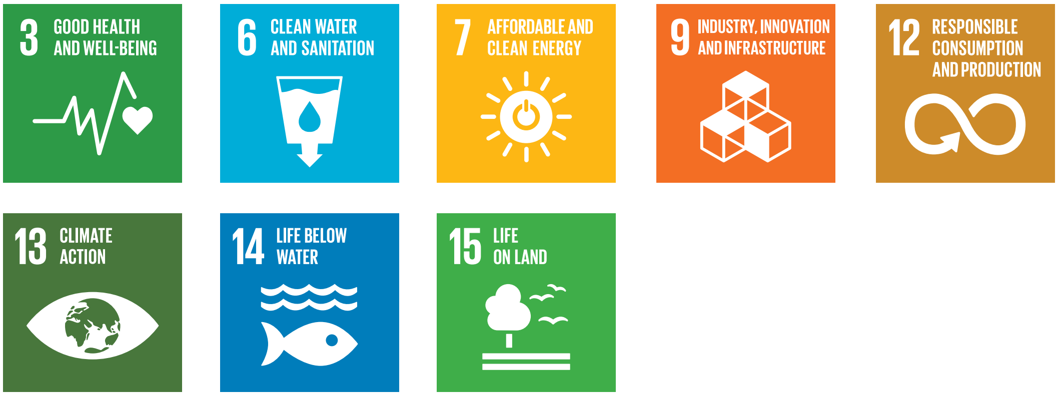
10. Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – please specify	NA

11. Corrective Actions to address significant risks / concerns arising from the assessments:

Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.	No significant risks have been identified during the assessment.

PRINCIPLE 6 BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT



Essential Indicators:

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	114,528.64 GJ	122,604.82 GJ
Total fuel consumption (B)	254,248.28 GJ	253,256.90 GJ
Energy consumption through other sources (C)	--	--
Total energy consumed from renewable sources (A+B+C)	368,776.92 GJ	375,861.72 GJ
From non-renewable sources		
Total electricity consumption (D)	152,785.00 GJ	187,290.74 GJ
Total fuel consumption (E)	410,682.99 GJ	348,535.80 GJ
Energy consumption through other sources (F)	49,833.79 GJ	8,326.75 GJ
Total energy consumed from non-renewable sources (D+E+F)	613,301.78 GJ	544,153.29 GJ
Total energy consumed (A+B+C+D+E+F)	982,078.70 GJ	920,015.01 GJ
Energy intensity per rupee of turnover [Total energy consumed/ Revenue from operations in INR Lakh]	9.68	9.35
Energy intensity# per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total energy consumed/ Revenue from operations in INR Lakh adjusted for PPP] #using PPP index 20.34 & 20.66 - (IMF website)	196.98	193.19
Energy intensity in terms of physical output (Total Energy consumed / Production - GJ/MT)	9.06	8.21
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, Tirkha Consultants & Advisors LLP have undertaken the independent assessment and J. Sundharesan and Associates has given limited assurance on the said parameter.

2. **Designated Consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India:**

   This particular section is not applicable, as the Company has not been identified as designated consumer under Performance, Achieve and Trade (PAT) Scheme of the Government of India.

3. **Provide details of the following disclosures related to water:**

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	201,829.00	207,274.58
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	201,829.00	207,274.58
Total volume of water consumption (in kilolitres)	201,829.00	207,274.58
Water intensity per rupee of turnover (Total water consumption / Revenue from operations in INR Lakh)	1.99	2.11
Water intensity* per rupee of turnover adjusted for purchasing Power Parity (PPP) [Total water consumption /Revenue from operations in INR Lakh adjusted for PPP) *using PPP index 20.34 & 20.66 - (IMF website)	40.48	43.52
Water intensity in terms of physical output [Total water consumption /Production -(KL / MT)]	1.86	1.85
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, Tirkha Consultants & Advisors LLP have undertaken the independent assessment and J. Sundharesan and Associates has given limited assurance on the said parameter.

4. **Provide the following details related to water discharged**:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	-	-
- With treatment – through ETP/STP (Primary, Secondary & Tertiary)	122,450	130,619
(ii) To Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater		
- No treatment	-	-

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	**122,450**	**130,619**

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, Tirkha Consultants & Advisors LLP have undertaken the independent assessment and J. Sundharesan and Associates has given limited assurance on the said parameter.

5. **Mechanism for Zero Liquid Discharge:**

Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.	The Company is endeavouring towards the implementation of a Zero Liquid Discharge (ZLD) framework within its water management systems. In alignment with its commitment to water stewardship and resource efficiency, proactive measures have been adopted to prevent potential contamination of water bodies and ensure sustainable water use across operations. Effluent Treatment Plants (ETPs) and Sewage Treatment Plants (STPs) are installed at each facility, employing multi-stage treatment processes to manage both process effluents and domestic wastewater. Treated water is subsequently recirculated for industrial applications, leading to a significant reduction in freshwater withdrawal. Each unit is equipped with advanced treatment infrastructure and integrated pollution control systems. Through these initiatives, the Company continues to demonstrate leadership in industrial water conservation and strengthen resilience towards long-term water risks in the regions where it operates.

6. **Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:**

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NOx	Tonnes	26.34	41.59
SOx	Tonnes	51.41	56.34
Particulate matter (PM)	Tonnes	59.06	80.67
Persistent organic pollutants (POP)	NA	-	-
Volatile organic compounds (VOC)	NA	-	-
Hazardous air pollutants (HAP)	NA	-	-
Others – please specify	NA	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, Tirkha Consultants & Advisors LLP have undertaken the independent assessment.

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity:

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions* (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	38,478.67	33,310.00
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	40,605.57	39,503.86
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations in INR Lakh)		0.78	0.74
Total Scope 1 and Scope 2 emission intensity# per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations in INR Lakh adjusted for PPP) #using PPP index 20.34 & 20.66 - (IMF website)		15.86	15.29
Total Scope 1 and Scope 2 emission intensity in terms of physical output		0.73	0.65
Total Scope 1 and Scope 2 emission intensity (optional)- the relevant metric may be selected by the entity		--	--

*During FY 2025–26, the Company emitted 25,424.83 MT (FY 2024-25 19785.38 MT) of biogenic CO_2 which is being reported separately and excluded from Scope 1 totals. These arise from sustainably sourced biofuels (i.e. Biomass, firewood, charcoal).

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, Tirkha Consultants & Advisors LLP have undertaken the independent assessment and J. Sundharesan and Associates has given limited assurance on the said parameter.

8. Project related to reducing Green House Gas emission:

Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.	The Company is committed to reducing its greenhouse gas (GHG) emissions by adopting cleaner and more sustainable operational practices. Key initiatives include the installation of solar photovoltaic (PV) systems to increase the use of renewable energy, deployment of energy-efficient equipment and technologies to optimize energy consumption, and gradual adoption of electric vehicles (EVs) to promote sustainable mobility. These measures support the Company's efforts to lower its carbon footprint, improve resource efficiency, and advance its long-term climate and sustainability objectives.

9. Provide details related to waste management by the entity:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0	0
E-waste (B)	0.18	0.09
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	7.40	5.79
Radioactive waste (F)	NA	NA
Other Hazardous waste- (Sludge, contaminated cloth, filter, empty barrel & burned/ skimmed oil) (G)	33.17	32.48
Other Non-hazardous waste generated (H) (Canteen and Municipal waste) (Break-up by composition i.e. by materials relevant to the sector)	115.32	170.29
Total (A+ B + C + D + E + F + G + H)	156.07	208.65
Waste intensity per rupee of turnover [Total waste generated/ Revenue from operations in INR Lakh]	0.0015	0.0021
Waste intensity# per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations in INR Lakh adjusted for PPP) #using PPP index 20.34 & 20.66 - (IMF website)	0.0313	0.0438
Waste intensity in terms of physical output (Total Waste in MT / Total Production in MT)	0.00014	0.0019
Waste intensity (optional) – the relevant metric may be selected by the entity	--	--
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	0	0
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	0
(ii) Landfilling	115.32	170.29
(iii) Other disposal operations	40.75	38.36
Total	**156.07**	**208.65**

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, Tirkha Consultants & Advisors LLP have undertaken the independent assessment and J. Sundharesan and Associates has given limited assurance on the said parameter.

10. Waste management practices adopted in the establishment:

Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.	The Company follows a circular economy approach by recycling post-consumer PET waste into value-added polyester products, thereby promoting resource efficiency and reducing plastic waste. Recycling processes are designed to maximize material recovery, while by-products generated during operations are reused or responsibly managed to minimize waste generation. The Company is committed to environmentally responsible manufacturing practices and does not use hazardous or toxic chemicals in its PET recycling processes. This approach supports operational safety, regulatory compliance, and sustainable production.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details:

S. No	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
		-	

The Company does not have any offices or operational sites in the vicinity of any ecologically sensitive area.

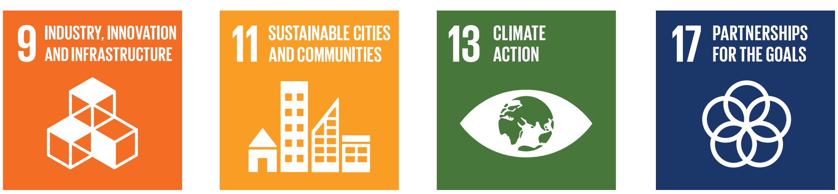
12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Considering the nature of the Business, this particular section is not applicable to the Company.

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances:

Yes

PRINCIPLE 7 BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT



Essential Indicators:

1. A) Affiliations with trade and industry chambers/ associations:

Number of affiliations with trade and industry chambers/ associations.	The Company is affiliated with nine trade and industry chambers/ associations.

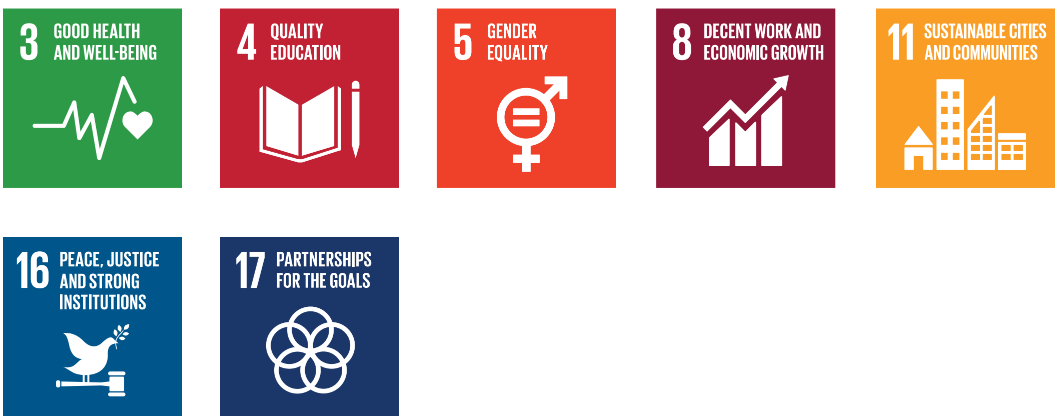
B) List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to:

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1.	Confederation of Indian Industry (CII)	National
2.	Indian Industries Association (IIA)	National
3.	All India Plastics Manufactures' Association (AIPMA)	National
4.	The Synthetic & Rayon Textiles Export Promotion Council (SRTEPC)	National
5.	Pet Packaging Association for Clean Environment (PACE)	National
6.	Federation of Indian Export Organisations	National
7.	All India Recycle Fibre And Yarn Manufacturers	National
8.	Polyester Textile Apparel Industry Association	National
9.	Kumaun Garhwal Chamber of Commerce and Industry	State

2. **Provide details of corrective action taken or underway on any issues related to anticompetitive conduct by the entity, based on adverse orders from regulatory authorities:**

   Not applicable

PRINCIPLE 8 BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT



Essential Indicators:

1. **Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year**:

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not applicable as there were no projects for the reporting year that required undertaking an SIA under the applicable laws.					

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity:

SL No	Name of project for which R&R is ongoing	State	District	No. of project-affected families	% of PAFs covered by R&R	Amount paid to PAFs in FY
Not applicable as there were no projects that required Rehabilitation and Resettlement (R&R)						

3. Community redressal mechanism:

Describe the mechanisms to receive and redress grievances of the community.	The Company maintains location-specific grievance redressal mechanisms to effectively address community concerns. As part of its engagement in education, sustainable infrastructure, healthcare, and skill development, the Company undertakes regular beneficiary consultations and provides multiple feedback channels managed by the CSR team. All grievances received are recorded, reviewed, and resolved through appropriate corrective measures, wherever necessary. No significant grievances were reported during the year.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers: :

Category	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	0.59	0.37
Directly from within India	85.92	89.35

5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent /on contract basis) in the following locations, as % of total wage cost:

Location	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	39.28	37.99
Semi-Urban	-	-
Urban	31.49	32.29
Metropolitan	29.23	29.72

Note: Locations have been categorized as per RBI Classification System – rural/semi-urban/urban/metropolitan

PRINCIPLE 9 BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

15 LIFE ON LAND

Essential Indicators:

1. Consumer Complaints and feedback:

Describe the mechanisms in place to receive and respond to consumer complaints and feedback	The Company has well-defined mechanisms for receiving, reviewing, and resolving customer complaints and feedback. The Marketing and Sales Department is responsible for managing the grievance redressal process through email and other communication channels. All complaints are evaluated based on their nature and validity, and appropriate corrective actions are initiated, wherever required. Product quality and supply-related concerns, including issues relating to recycled material specifications, are addressed on a priority basis to ensure timely and effective resolution.

2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

Category	As a % of total turnover
Environmental and social parameters relevant to the product	Considering the Company's primary Business-to-Business (B2B) operating model through dealers and wholesalers, its products are not presently labelled with information on environmental and social parameters, including safe and responsible usage, recycling, and safe disposal. Accordingly, the turnover percentage for such products is 0%. The Company is taking steps to address this aspect of product labelling and will report on the same in subsequent disclosure cycles.
Safe and responsible usage	
Recycling and/or safe disposal	

3. Number of consumer complaints in respect of the following:

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil	Nil	-	Nil	Nil	-
Advertising	Nil	Nil	-	Nil	Nil	-
Cyber-security	Nil	Nil	-	Nil	Nil	-
Delivery of essential services	Nil	Nil	-	Nil	Nil	-
Restrictive Trade Practices	Nil	Nil	-	Nil	Nil	-
Unfair Trade Practices	Nil	Nil	-	Nil	Nil	-
Other	Nil	Nil	-	Nil	Nil	-

4. Details of instances of product recalls on account of safety issues:

Particulars	Number	Reasons for recall
Voluntary recalls	Nil	-
Forced recalls	Nil	-

5. Cyber security policy:

Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.	The Company has adopted a Cyber Security Policy that provides a structured framework for managing cyber security risks and protecting data privacy. The Policy sets out the requirements for safeguarding information systems, networks, and data, while clearly defining the roles and responsibilities of employees, contractors, and interns. It also establishes guidelines for the protection of confidential information, secure use of devices, safe email practices, password management, secure data transfer, and timely reporting of suspected cyber security incidents. The Information Technology team is responsible for implementing the Policy, conducting awareness and training programmes, and managing the investigation of cyber security incidents. The same can be accessed at: **https://ganeshaecosphere.com/corporate-governance-policies**

6. Corrective Actions:

Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services	Not Applicable

7. Provide the following information relating to data breaches:

a. **Number of instances of data breaches:** Nil

b. **Percentage of data breaches involving personally identifiable information of customers:** Not applicable.

c. **Impact, if any, of the data breaches:** Not applicable

Limited Assurance Report

To,
Board of Directors,
Ganesha Ecosphere Limited
Village: Raipur Rania Kalpi Road, Kanpur Dehat,
Uttar Pradesh, India, 209304

Date: August 03, 2026

Limited Assurance Report regarding Business Responsibility and Sustainability Report prepared for the financial year April 01,2025 to March 31,2026.

In compliance with the Regulation 34(2)(f) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 Ganesha Ecosphere Limited ("The Company") has prepared its Business Responsibility & Sustainability Report (BRSR) which shall form part of the Annual Report of the Company for the financial year 2025-26.

J Sundharesan & Associates ("JSA") was engaged by the Company to provide assistance in reporting and independent assurance on certain identified sustainability indicators(summarised in Annexure A) in the BRSR format.

RESPECTIVE RESPONSIBILITIES

The Report content and its presentation are the sole responsibilities of the management of the Company. The Company's management is also responsible for the design, implementation, and maintenance of internal controls relevant to the preparation of the Report, so that it is free from material misstatement.

JSA's responsibility, as agreed with the management of the Company, is to provide assistance and assurance on the Report content as described in the 'Scope of assurance and methodology' section below. We do not accept or assume any responsibility for any other purpose or to any other person or organisation. Any reliance a third party may place on the Report is entirely at its own risk.

ASSURANCE STANDARD

JSA conducted this engagement in accordance with ISAE 3000 (Revised) and ISAE 3410 using a risk-based approach. Our engagement comprised a combination of desktop review, interaction with key personnel, document verification, and analytical procedures. Specifically, the engagement team undertook the following activities:

- Assessment of the suitability, comprehensiveness, reliability, and accuracy of the applicable reporting criteria and disclosure framework adopted by the Company.
- Review and examination of the data management systems, data flow processes, and reporting systems adopted by the Company for sustainability data.
- Application of analytical procedures and verification of source documents, supporting calculations, and underlying records on a sample basis for the compilation and reporting of the KPIs.
- Assessing the aggregation process of data at the corporate office and Registered office level.
- Reconciliation of reported figures with audited financial statements and internal management information systems wherever applicable.
- Critical review of the Report regarding the plausibility and consistency of qualitative and quantitative information related to the KPIs.
- Evaluation of the design and implementation of internal controls for collecting, managing, and reporting BRSR Core Indicators.

The assurance engagement considers an inherent uncertainty of ±5% based on the materiality threshold for estimation errors and omissions. Our opinion on financial indicators is based on the third-party audited financial reports of the Company. JSA verified data on a sample basis; the responsibility for the authenticity of the data entirely lies with the Company.

SCOPE AND BOUNDARY OF ASSURANCE

The scope of our assurance engagement includes an independent limited level of assurance of the BRSR Core Attributes and Key Performance Indicators (KPIs) as listed in Annexure I to this Statement, for the financial year 2025-26.

Reporting Boundary:

The reporting and assurance boundary covers the operations and facilities of Ganesha Ecosphere Limited on a standalone basis. The reporting boundary encompasses the following:

Entity / Boundary	Details
Legal Name	GANESHA ECOSPHERE LIMITED
CIN	L51109UP1987PLC009090
Registered Office	Village Raipur Rania, Kalpi Road, Kanpur Dehat, Uttar Pradesh- 209304
Reporting Period	01.04.2025 to 31.03.2026
Facilities / Units Covered	Registered office, Corporate Office and all Manufacturing units
Reporting Basis	Standalone
Stock Exchange Listing	NSE and BSE

The assurance scope excludes:

- Disclosures other than those mentioned in the assurance scope above.
- Data review outside the operational sites mentioned in the reporting boundary.
- Validation of any data and information other than those presented in the Findings and Conclusion section of this Statement.
- Forward-looking statements, product- or service-related information, and external information sources or expert opinions.
- The Company's statements that describe the expression of opinion, belief, aspiration, expectation, aim to future intention, and assertions related to intellectual property rights and other competitive issues.
- Strategy and other related linkages expressed in the Report.
- Mapping of the Report with reporting frameworks other than those mentioned in the Reporting Criteria above.
- Assessment of legal compliance; compliance with legal requirements is the responsibility of the Company.

LIMITATION TO OUR ENGAGEMENT

JSA did not perform any assurance procedures on the prospective information, such as targets, expectations and ambitions, disclosed in the Report. Consequently, JSA draws no conclusion on the prospective information. JSA expressly disclaims any liability or co-responsibility for any decision a person or entity would make based on this Assurance Statement.

OUR ASSURANCE TEAM AND INDEPENDENCE

JSA is a professional services firm providing corporate law advisory services for various fortune 500 Companies across India. Our assurance practitioners for this engagement are drawn from a dedicated Sustainability and ESG Team in the firm. This team mostly comprises of multidisciplinary professionals, with expertise across the domains of sustainability, global sustainability reporting standards and principles, and related assurance standards. As part of limited assurance engagement in accordance with the Standards, we exercise professional judgment and maintain professional scepticism throughout the engagement.

MANAGEMENT'S RESPONSIBILITY

The preparation and presentation of the Report, including the identification of stakeholders, the determination of material aspects, and the design and implementation of internal controls over sustainability reporting, is the sole responsibility of the management and Board of Directors of Ganesha Ecosphere Limited. JSA has not been involved in the preparation of any of the material included in the Report. The Company's management is responsible for:

- Maintaining processes and procedures for collecting, analyzing, and reporting the information in the Report;
- Ensuring the quality and consistency of information presented in the Report;

- Ensuring adherence to the applicable reporting criteria and standards referenced above;
- The authenticity of the underlying data provided to JSA for the purpose of this assurance engagement.

EXCLUSIONS

Our limited assurance scope excludes the following and therefore we do not express a conclusion on the same:

- Testing the operating effectiveness of management systems and controls;
- Performing any procedures over other information / operations of the Company / aspects of the report and data (qualitative or quantitative) included in the BRSR not agreed under this letter / scope of Assurance.
- The statements that describe expression of opinion, belief, aspiration, expectation, aim or future intentions provided by the Company and testing or assessing any forward-looking assertions and/or data.

FINDINGS AND CONCLUSION

In our opinion, based on the scope of this assurance engagement, the disclosures on BRSR Core KPI described in the BRSR report along with the referenced information provides a fair representation of the 9 attributes, and meets the general content and quality requirements of the BRSR.

In our view, the information presented by Ganesha Ecosphere Limited in its BRSR Report for the financial year 2025-26, in respect of the BRSR Core Indicators included within the scope of this assurance engagement, is complete, accurate, and reliable, and has been prepared in accordance with the reporting requirements specified in the BRSR Core framework and SEBI regulations.

USE AND DISTRIBUTION OF THIS STATEMENT

This Independent Limited Assurance Statement has been prepared solely for the management and Board of Directors of Ganesha Ecosphere Limited and for inclusion in the Company's BRSR Report for the financial year 2025-26. It should not be relied upon by any other party or for any other purpose. JSA does not accept or assume responsibility to anyone other than the Company for JSA's work, for this Statement, or for the conclusions expressed herein.

For J Sundharesan & Associates

J Sundharesan
Founder & Chief Advisor
FCS No.: 5229; CP No.: 5164
UDIN: F005229H001007439

GANESHA ECOSPHERE LTD.

Identified Sustainability Indicators under the BRSR reporting framework:

Annexure I

Principle / Indicator Reference	Parameter
BRSR, Section C, Principle 1, E.8	Number of days of account payable
BRSR, Section C, Principle 1, E.9	Openness of Business
BRSR, Section C, Principle 3, E.1	Measures towards well-being of employees
BRSR, Section C, Principle 3, E.11	Safety related incidents
BRSR, Section C, Principle 5, E.3	Gross wages paid to Female as % of total wages paid by the entity
BRSR, Section C, Principle 5, E.7	Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013
BRSR, Section C, Principle 6, E.1	Energy consumption
BRSR, Section C, Principle 6, E.3 & E.4	Water consumption and water discharge
BRSR, Section C, Principle 6, E.7	GHG Emissions (Scope 1 & 2)
BRSR, Section C, Principle 6, E.9	Waste generation and disposal
BRSR, Section C, Principle 8, E.4	Purchases of input material from MSME and from India
BRSR, Section C, Principle 8, E.5	Job creation in smaller towns
BRSR, Section C, Principle 9, E.7	Data Breaches